

**Mail Stop 4561**  
**via fax (408) 546-0081**

February 12, 2010

Albert Wood  
Chief Financial Officer  
Veraz Networks, Inc.  
926 Rock Avenue, Suite 20  
San Jose, CA 95131

**Re: Veraz Networks, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 12, 2009**  
**File No. 001-33391**

Dear Mr. Wood:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief